

### **Balance Sheet Codes**

| <b><u>BGRP</u></b> | <b><u>BCAT</u></b> | <b><u>BCLS</u></b> | <b><u>BACC</u></b> | <b><u>Account Name</u></b> | <b><u>Definition/Description/Uses</u></b>   |
|--------------------|--------------------|--------------------|--------------------|----------------------------|---|
| 10                 | 10                 | 100                | 1010               | Cash on Hand               | Physical possession of cash or other monies at the agency location until deposited with the State Treasurer or financial institution. State Fiscal Rule 6-1 requires all cash to be deposited with the State Treasurer by the last working day of the month.  |
| 10                 | 10                 | 110                | 1011               | Change Funds               | A fund established by a state agency or institution that receives cash to allow the agency or institution to make change. No disbursements or incidental expenses should be paid from a change fund. The fund must be approved by the State Controller or appropriate delegee. See State Fiscal Rule 6-2.   |
| 10                 | 10                 | 120                | 1012               | Petty Cash Funds           | A fund established by an agency or institution used to make cash payment for small incidental expenses. Appropriate documentation supporting the cash payment should be maintained. The fund can not exceed \$2,500 and must be approved by the State Controller or appropriate delegee. See State Fiscal Rule 6-2.   |
| 10                 | 11                 | 140                |                    | Imprest Checking           | These accounts are used to record cash balances in agency checking accounts outside of the State Treasury that are used for minor disbursements or for a specific purpose. Periodically the account should be reimbursed from treasury cash based on actual disbursements. Account 1030 is used when the account is to pay general operating expenditures of the agency. Account 1031 is used when the purpose of the account is for employee payroll payments. Account 1032 is used for other balances not for the general operation of the agency or employee payroll purposes. |
| 10                 | 11                 | 150                |                    | Restricted Checking        | These accounts are used to record cash balances in agency checking accounts outside of the State Treasury the use of which is restricted for a specific purpose. Periodically the account should be reimbursed from treasury cash based on actual disbursements. Accounts 1040 to 1042 list specific purposes. If the purpose of a restricted checking account is not listed here, use the "Other" account -1043.   |
| 14                 | 14                 | 200                |                    | Short-Term Investments     | Account 1200 should be used to record any investment (i.e., securities) with held by an agency that is short-term in nature. As a general rule, State investments with an original maturity of less than 12 months are considered short-term. These investments may either be physically held by the agency or in the possession of the state treasurer in the agency's name. Account 1201 should be used to record any unamortized premium or discount related to a short-term investment recorded in account 1200.  |

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|--------------------|--------------------|--------------------|------------------------------------|----------------------------|--|
| 14                 | 14                 | 210                | Short-Term Investments             |                            | Account 1210 should be used to record any investment (i.e., securities) with held by a bank or other financial institution as trustee for a state agency Trustee that is short-term in nature. As a general rule, investments with an original maturity of less than 12 months are considered short-term. Account 1211 should be used to record any unamortized premium or discount related to a short-term investment recorded in account 1200. |
| 18                 | 24                 |                    | Accounts Receivable - Net          |                            | This accounts represents amounts due to the State of Colorado for goods or services provided in the normal course of business. These accounts should not be used to record amounts due from other funds, state agencies or governments.  |
| 18                 | 25                 |                    | Unbilled Accounts Receivable - Net |                            | This account is used when a receivable exists but no billing has been submitted for it. It is primarily used for management reasons such as complying with an agreement not to bill an earned receivable. This account rolls up to "Other Receivables" for financial reporting purposes.   |
| 18                 | 27                 | 350                | 1360                               | Notes Receivable           | An unconditional written promise, signed by the maker, to pay a certain sum on demand or at a fixed or determinable future time either to the bearer or to the order of a person designated therein. Notes receivable represent a more formal debtor-creditor relationship than the normal accounts receivable.  |
| 18                 | 27                 | 360                | 1362                               | Loans Receivable           | Sums of money given to an external party or organization with a written agreement to repay the principle amount, and interest when applicable, at agreed upon fixed intervals of time in the future.   |
| 26                 | 35                 | 430                | 0                                  | Prepaid Expenses           | These codes are used to record the disbursement of cash prior to the goods or services being received by the agency or institution. The appropriate prepaid code should be used to properly classify the type of prepayment.   |
| 26                 | 37                 | 440                |                                    | Advances                   | Temporary loan of cash to an employee in travel status or to an external organization. Advances should be repaid within one year. The appropriate code should be used to properly classify the type of advance. These accounts should not be used to record advances between funds.  |

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|--------------------|--------------------|--------------------|--------------------|----------------------------|---|
| 30                 | 43                 | 480                |                    | Long-Term Investments      | Account 1600 should be used to record any investment (i.e., securities) withheld by an agency that is long-term in nature. As a general rule, State investments with a maturity of 12 months or more are considered long-term. These investments may either be physically held by the agency or in the possession of the state treasurer in the agency's name. Account 1601 should be used to record any unamortized premium or discount related to a long-term investment recorded in account 1600. Account 1602 should be used to record any estimate of loss reasonably expected to be incurred related to a long-term investment. |
| 30                 | 43                 | 490                |                    | Long-Term Investments      | Account 1610 should be used to record any investment (i.e., securities) withheld by a bank or other financial institution as trustee or a state agency Trustee that is long-term in nature. As a general rule, investments with a maturity of 12 months or more are considered long-term. Account 1611 should be used to record any unamortized premium or discount related to a long-term investment recorded in account 1610. Account 1612 should be used to record any estimate of loss reasonably expected to be incurred related to a long-term investment held by a trustee.  |
| 34                 | 46                 | 510                | 1710               | Deferred Charges           | This account records expenditures which are chargeable to a future fiscal period(s). Examples of proper use would be the amortization of material bond issuance costs over the life of the debt and expenditures related to summer tuition.   |
| 38                 | 51                 | 530                | 1810               | Improvements to Land       | This account is used to record the cost of betterments, meeting current capitalization requirements, made to land owned by the state that are intended to remain attached to the land. Betterments include landscaping, sidewalks, parking areas, utility lines and other similar expenditures.   |
| 38                 | 53                 | 550                | 1830               | Leasehold Improvements     | This account is used to record the cost of permanent improvements by the lessee to leased land or buildings that meet current capitalization requirements. The improvements should be capitalized for the duration of the lease. If the entity making the leasehold improvement is a proprietary fund type, the leasehold improvements should be depreciated over the remaining life of the lease or the useful life of the improvement whichever is shorter.   |
| 38                 | 54                 | 560                | 1842               | Software                   | This account is used to record amounts expended for the purchase or contractual development of computer software meeting current capitalization requirements. Software purchased as part of an existing hardware system that cannot be readily assigned a separate cost should be capitalized as part of the computer equipment in accordance with equipment capitalization criteria.   |

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|--------------------|--------------------|--------------------|--------------------|----------------------------------|--|
| 38                 | 54                 | 560                | 1843               | Leased Equipment                 | This account is used to record the value associated with leased equipment that meets the capitalization requirements, but will be returned to the vendor at the expiration of the lease term.  |
| 46                 | 62                 | 640                |                    | Accounts Payable - Agency System | These accounts are used by agencies and institutions that use a system other than COFRS to record the details of their accounts payable. At the end of the reporting period, these agencies and institutions feed the information in summary form into these COFRS account codes.  |
| 46                 | 62                 | 650                | 2120               | Accounts Payable - Other         | These accounts are used by agencies and institutions that use COFRS to record their detail accounts payable information. Accounts payable entries are made directly into these COFRS account codes.  |
| 50                 | 78                 | 760                |                    | Accrued Liabilities              | These accounts are used to record a liability for expenses that have been incurred during the current or prior period but not due until a later date. These differ from accounts payable because payment is not yet due.   |
| 54                 | 80                 | 780                | 2501               | Deferred Revenue                 | This account is used to record cash that is received but the revenue has not yet been earned. Once the revenue is earned the account must be debited with the credit to the appropriate revenue source. Deferred revenue is not an appropriate account to use when cash is received in one fund and it will be distributed to another fund.  |
| 54                 | 80                 | 790                | 2510               | Undistributed Receipts           | This account is used as a default clearing account to temporarily record earned revenue until the revenue is distributed to the proper revenue account codes. This balance in this account should be zero at the end of each quarter.  |
| 62                 | 84                 | 810                | 2710               | Payable to Banks                 | This account is used primarily by the Department of Human Services to record its liability to Citibank for the EBTS (Electronic Benefit Transfer Services) payments. The state's settlement with Citibank (credit) represents the benefits paid for which the state is reimbursing Citibank. This account is debited when cash is transferred to Citibank. Higher Education institutions also use this account for discrepancies involving external bank accounts. |
| 62                 | 84                 | 810                | 2712               | EBTS Liability                   | The Department of Human Services uses this account to record the EBTS (Electronic Benefits Transfer Services) benefits that have been authorized, but are not yet paid. Debits to this account occur when the state settles with Citibank.   |

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|--------------------|--------------------|--------------------|--------------------|----------------------------------|--|
| 74                 | 90                 | 902                | 3120               | Reserved for<br>Pre-Encumbrances | Account 3120-Reserved for Pre-Encumbrances is a system generated account. The account creates a reserve of fund balance for pre-encumbrances. The account is credited any time a pre-encumbrance transaction (RQ, RX and SR) is processed, and is debited any time an encumbrance transaction (CI, PC, PD, PG, SC, OE, and PO) is processed that references a previous pre-encumbrance. This account will be cleared at Period 12 close as part of the pre-encumbrance lapse process.  |
| 74                 | 90                 | 903                | 3130               | Reserved for<br>Encumbrances     | Account 3130-Reserved for Encumbrances is a system generated account. The account creates a reserve of fund balance for encumbrances. This account is credited anytime an encumbrance transaction (PC, PD, PG, SC, OE, and PO) is processed, and is debited anytime a payment voucher (PV) is processed that references the previous encumbrance transaction. This account will be cleared at Period 12 close as part of the encumbrance lapse and roll process.   |
| 74                 | 91                 | 920                | 3210               | HE-FB<br>Compensated Abs         | According to Higher Education Accounting Standard #18, account 3210-FB-HE Compensated Absence Liab is to be either debited or credit Liab annually by higher education institutions to reflect the impact of the accrual of their compensated absences liability.  |
| 74                 | 91                 | 920                | 3300               | HE-FB-Unreserved<br>/designated  | This account should be used to segregate a portion of fund balance to indicate plans for future financial resource use. These designations reflect management's plans and may not represent legal or other external restrictions.  |
| 74                 | 91                 | 930                | 3400               | FB – Unreserved/<br>Undesignated | At the end of each accounting period and at the close of the fiscal year, COFRS automatically closes all revenue accounts (account type 31) and expenditure/expense accounts (account types 22 and 24) to this account. Except for higher education institutions, amounts in this account are considered available for future appropriation. If a department believes a portion of fund balance is not available for future appropriations, appropriate entries should be made to reserve fund balance using one of the 31XX accounts. |
| 78                 | 92                 | 940                |                    | Contributed Capital              | A fund equity account reflecting the value of assets permanently contributed to a proprietary fund. Includes general fixed assets transferred to a proprietary fund or grants received that are externally restricted for capital acquisition or construction. This account is used for statewide reporting purposes and should be adjusted prior to final year end close to reflect current year contributions.   |
| 82                 | 93                 | 950                | 3600               | Reserved Retained<br>Earnings    | This account is used to segregate a portion of a proprietary fund retained earnings fund balance for a particular purpose. The segregation could result from internal or external requirements.  |

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|--------------------|--------------------|--------------------|--------------------|--|--|
| 82                 | 93                 | 960                | 3700               | Unreserved<br>Retained Earnings          | This account reflects the accumulated earnings of a proprietary fund type that are not reserved for a specific purpose. The State Controller's Office does not require agencies to reclassify their fund balance accounts into any of the more detailed descriptions in this balance sheet group (i.e., Reserved Retained Earnings).   |
| 86                 | 95                 | 970                |                    | Investment in<br>General Fixed<br>Assets | These accounts are used to reflect the historical cost of the state's fixed assets. The State Controller's Office does not require agencies to reclassify their fund balance account (3800) into any of the more detailed descriptions in this balance sheet group (i.e., Investment in Gen Fixed Assets). These accounts are not used by the SCO for financial reporting, but may be used at the discretion of an agency to provide a more detailed classification of the sources of funds used to purchase fixed assets. |

## **Revenue Source Codes**

| <b><u>RGR</u></b> | <b><u>RTYP</u></b> | <b><u>RCA</u></b> | <b><u>RCLS</u></b> | <b><u>RSRC</u></b> | <b><u>ACCOUNT NAME</u></b>     | <b><u>DEFINITION/DESCRIPTION/USES</u></b>   |
|-------------------|--------------------|-------------------|--------------------|--------------------|--------------------------------|---|
| 40                | 40                 |                   |                    |                    | Court Fines and Forfeits       | These accounts are used to record amounts paid to the state as a result of any court order. These amounts are considered nonexempt for TABOR purposes.  |
| 40                | 41                 | 0                 | 0                  | 0                  | Other Fines and Forfeits       | These accounts are used to record revenue resulting from any statutorily authorized or other imposed fines or forfeits. These revenues are considered nonexempt for TABOR purposes.   |
| 45                | 45                 | 51                | 585                |                    | Damage Awards                  | These accounts are used to record any pecuniary compensation received by the state as a result of any judgment or allowance made by a court in favor of the state. These amounts are considered exempt for TABOR purposes. Generally, the concept behind damage awards is that the state is being reimbursed or restored for some sort of "damage" or "loss" due to the actions of the other party. Items in this reporting group include court ordered awards, insurance recoveries, and other damage awards.                      |
| 50                | 50                 | 43                | 590                | 5900               | Interest Income                | Interest earned on funds from TABOR non-exempt sources or on funds that comingle both exempt and non-exempt sources.  |
| 50                | 50                 | 43                | 590                | 5903               | Interest Income - Exempt       | Interest earnings from TABOR exempt sources including gifts, federal funds, damage awards, property sales, pension funds and any interest earned by qualified TABOR designated enterprises.   |
| 60                | 60                 | 48                | 660                |                    | Donations From Private Sources | Codes to record funds donated to the state from private non-governmental sources. If the donation is without restriction, use RSC 6601. If restrictions on the use of the funds exist, use RSC 6600. If the donation is from a private hospital, use RSC 6602. Donations are different than grants in that donations generally do not require the state to report to the donor on the use of the funds. Grants typically require a report on the disposition of the funds to the grantor; see RSC 7800 and 7801 for private grants. |

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|-------------------|--------------------|-------------------|--------------------|--------------------|-------------------------------------|---|
| 60                | 61                 | 49                | 670                |                    | Donations from Public Sources       | Codes to record funds donated to the state from other public governmental sources. If the recipient agency is not a TABOR designated enterprise, use RSC 6700. If the recipient entity is a TABOR designated enterprise use 6701. Donations differ from grants in that donations generally do not require the state to report back to the donor on the use of the funds. Grants typically require a report to the grantor on the disposition of the funds; see RSC 7700 local grants. |
| 70                | 70                 | 52                | 720                | 7200               | Future Capital Lease Proceeds       | Account used to record the present value of future minimum lease payments when an agency enters into a lease purchase agreement. Although reported on AFSI, revenue in this code is not treated as earned revenue for spending purposes.  |
| 80                | 80                 | 56                | 750                | 7524               | Federal Appropriated as Cash        | This account is used when a cash exempt legislative appropriation is actually supported by a federal grant or contract. The original appropriation is established using this revenue source code. The cash exempt appropriation is restricted. The amount of the grant or contract is recorded as federal funds.  |
| 80                | 80                 | 58                | 770                | 7700               | Local Govt Grants/Contracts         | This account is used to record revenues received from local governments, not involving sub-recipient of federal funds, including counties, municipalities, school districts, and other special districts.   |
| 85                | 85                 | 60                | 790                |                    | Federal Government Nongrant Revenue | This account is used to record revenue earned from the federal government that is not supported by a grant. The funds are not custodial in nature. This includes revenue earned from services provided as part of the agencies normal course of business. These revenues are considered exempt for TABOR purposes.  |
| 85                | 85                 | 61                | 800                |                    | Local Government Non-grant Revenue  | These accounts are used to record revenue earned from local governments that are not supported by a grant or contract. Revenue is earned as a result of providing services for a fee that are in the agency's normal course of business or providing other goods or services to a local government that is not supported by a grant or contract. These revenues are considered nonexempt for TABOR purposes.  |



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|-------------------|--------------------|-------------------|--------------------|--------------------|--|--|
| 85                | 85                 | 62                | 810                |                    | Intergovernmental Revenue from Authorities | These accounts are used to record revenue earned from authorities of the state that is not supported by a grant or contract. Revenue is earned by providing services for a fee that are in the agency's normal course of business. State authorities include CO Comp Insurance, CO Post-Secondary Ed Facilities, CO Student Obligation Bond, CO Health Facilities, Agriculture Development, CO Housing and Finance, CO Sheep and Wool, CO Beef Council, CO Travel and Tourism, Fire and Police Benefit, Great Outdoors CO Trust Fund and various college and university foundations.   |
| 85                | 85                 | 63                | 820                |                    | Other Intergovernmental Revenues           | These accounts are used to record revenue earned from government sources other than federal, local or authorities, that is not supported by a grant or contract. This can include other states or countries. Revenue is earned by providing a service for a fee that is in the agency's normal course of business.   |
| 89                | 89                 | 64                | 830                | 8302               | Accounts Payable Reversions                | This account is used to record the reversions in the following year of accounts payable accruals resulting from accrual entries made at year end that were higher than actual payment on those accounts. Reducing current year expenditures for excess accounts payable accruals should not occur.   |
| 89                | 89                 | 64                | 830                | 8300               | Miscellaneous Revenues                     | This account should be used to record non-routine incidental revenues earned that can not be better classified elsewhere. Individual entries for dollar amounts greater than \$10,000 should generally not be recorded in this account.  |
| 90                | 90                 | 65                |                    |                    | Interfund Operating Transfers              | Account used to record a transfer of cash between funds and either within a department or between departments that does not represent an exchange of goods and services for money. If goods and services are received, their value is not commensurate with the amount paid or can not be directly tied to the amount paid. Interfund transfers are defined as between funds at the statewide financial statement level. Please refer to the chart in the open close instructions chapter 3, section 4 for a detail of statewide financial statement funds. The indirect cost accounts should be used when the source of funds to support an expenditure comes from indirect costs recoveries. |

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|-------------------|--------------------|-------------------|--------------------|--------------------|-------------------------------------|---|
| 90                | 91                 | 67                |                    |                    | Intradepartment/Intrafund Transfers | Used to record a transfer of cash within the same fund type and within a department that does not represent an exchange of goods and services for money. If goods and services are received, their value is not commensurate with the amount paid or can not be directly tied to the amount paid. Intrafund transfers are defined as within funds at the statewide financial statement level. Please see the chart in the Open Close Instructions Chapter 3, Section 4 for a detail of statewide financial statement funds. |
| 90                | 91                 | 68                |                    |                    | Interdepartment/Intrafund Transfers | Used to record a transfer of cash within the same fund type but between departments that does not represent an exchange of goods and services for money. If goods and services are received, their value is not commensurate with the amount paid or can not be directly tied to the amount paid. Intrafund transfers are defined as within funds at the statewide financial statement level. Please see the chart in the Open Close Instructions Chapter 3, Section 4 for a detail of statewide financial statement funds. |

## **Expenditure Object Codes**

| <b><u>OGRP</u></b> | <b><u>OTYP</u></b> | <b><u>OCAT</u></b> | <b><u>OCLS</u></b> | <b><u>OBJT</u></b> | <b><u>ACCOUNT NAME</u></b>                      | <b><u>DEFINITION/DESCRIPTION/USES</u></b>   |
|--------------------|--------------------|--------------------|--------------------|--------------------|---|---|
| 10                 | 11                 | 11                 |                    |                    | Statutory Pers Sys Salary and Wages             | These codes are used to record compensation paid to full/part time and temporary classified state employees. Excludes compensation paid to contractual employees, nonclassified employees or payments to individuals not considered employees of the state.   |
| 10                 | 11                 | 12                 |                    |                    | Contractual Employee Wages                      | These codes are used to record compensation paid to contract employees or other non-classified state employees. Excludes compensation paid to classified state employees or amounts paid to individuals not considered employees of the state.  |
| 10                 | 11                 | 14                 | 131                | 1340               | Employee Cash Incentive Awards                  | This code is used to record cash payments to employees for exemplary service, work performance or achievements. These amounts must be captured by the state's payroll system and reported as compensation on the employees W-2.   |
| 10                 | 11                 | 14                 | 131                | 1350               | Employee Non-Cash Incentive Awards              | This code is used to record the value of non-monetary awards given infrequently to employees for exemplary service, work performance, or achievements. Awards with values less than \$100 are not reportable for federal tax purposes. Awards with values equal to or greater than \$100 are 100 percent reportable for federal tax purposes and must be captured by the state's payroll system |
| 10                 | 15                 | 15                 | 153                | 1531               | SPS Higher Ed Institution Tuition/Reimbursement | This code is used to record tuition, meaning payments for graduate or undergraduate courses taken by classified state employees at institutions of higher education. This code should only be used if the related budget is in a personal services or special purpose long bill line item.  |
| 10                 | 15                 | 16                 | 163                | 1631               | CN Higher Ed Institution Tuition/Reimbursement  | This code is used to record tuition, meaning payments for graduate or undergraduate courses taken by contract or non-classified state employees at institutions of higher education. This code should only be used if the related budget is in a personal services or special purpose long bill line item.  |

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|--------------------|--------------------|--------------------|--------------------|--------------------|---|---|
| 10                 | 19                 | 19                 | 191                | 1910               | Personal Services -<br>Temporary Services   | This code is used to record payments to individuals (non-state employees) or firms as defined by Section 11 (c) in the headnotes to the Long Bill. This code should only be used if the related budget is in a personal services or special purpose long bill line item. All expenditures must be reviewed by the Dept. of Personnel Privatization Program unless the state agency has a written waiver approved by the Program. Payments charged to these codes are 1099 reportable.   |
| 10                 | 19                 | 19                 | 191                | 1920               | Personal Services -<br>Professional         | This code is used to record payments to individuals (non state employees) or firms as defined by Section 11 (b) in the headnotes to the Long Bill, except for physicians and nurses that are charged to 1940. This code should only be used if the related budget is in a personal services or special purpose long bill line item. All expenditures must be reviewed by the Dept. of Personnel Privatization Program unless the state agency has a written waiver approved by the Program. Payments charged to these codes are 1099 reportable.  |
| 10                 | 19                 | 19                 | 191                | 1930               | Purchased Services -<br>Litigation Expenses | This code is used to record charges associated with legal cases handled by the Department of Law for billings of litigation expenses in excess of the first \$500. This does not include attorney/paralegal time. It includes costs for process of services, witness fees and expenses, investigative costs, legal published notices, and depositions and transcripts.  |
| 10                 | 19                 | 19                 | 191                | 1940               | Personal Services -<br>Medical Services     | This code is used to record charges for the purchase of medical services from health or medical care providers, but not medical supplies or equipment. Examples include physician, nurse, dental, mental, eye care, physical therapy, diagnostic and medical laboratory services. This code is not to be used for payments to state employees. This code should only be used if the related budget is in a personal services or special purpose long bill line item. All expenditures must be reviewed by the Department of Personnel Privatization Program unless the state agency has a written waiver approved by the Program. These services are 1099 reportable. |
| 10                 | 20                 | 20                 | 200                | 1890               | Shadow Payroll with<br>Burden - Contra      | This code is used only by the Department of Transportation as means of charging fully-loaded salaries against highway construction projects. The account is a contra account to various 1xxx personal services object codes.  |

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| 20                 | 21                 | 21                 | 225                |                    | Rentals                         | These codes are used to record payments for the temporary use of space, equipment and vehicles. This may include the rental of space (objects 2255 and 2256), equipment (object 2253), lease of vehicles from either the state motor pool (objects 2251-vehicle charge and 2252-mileage charge) or an external companies (2254). Payments for the rental of parking space not related to an employee in travel status should be recorded in object 2258. Use of state-owned cars and parking charges by employees in travel status should be charged to the appropriate travel object code. Payment for all types of rental services are 1099 reportable. |
| 20                 | 21                 | 21                 |                    |                    | Purchased Property              | Object codes within this object group, type, and category related to the purchase of services by a state agency. These codes should be used if the related budget for the expenditures comes from operating expenses LBLI as defined by section 10 (b) of the headnotes to the long bill or from special purposes LBLI.   |
| 20                 | 21                 | 21                 | 215                |                    | Cleaning Services               | These codes are used to record the purchase of cleaning, janitorial, or grounds maintenance services related to property owned or leased by a state agency. These codes are not to be used for payments to state employees. All expenditures must be reviewed by the Dept. of Personnel Privatization Program unless the state agency has a written waiver approved by the Program. Payments for these services are 1099 reportable.  |
| 20                 | 21                 | 21                 | 221                |                    | Maintenance and Repair Services | These codes are used to record the cost of minor repairs or maintenance, not required to be capitalized, performed by companies or individuals on property owned or leased by a state agency. These codes are not to be used for payments to state employees. Equipment or software purchases should not be charged to these codes. All expenditures must be reviewed by the Dept. of Personnel Privatization Program unless the state agency has a written waiver approved by the Program. Payments for these services are 1099 reportable.  |
| 20                 | 25                 | 26                 | 261                | 2610               | Advertising                     | This code is used to record charges relating to making people aware of or call their attention to specific things via the media. Examples include notices of meetings and help wanted ads for employee recruitment, capital construction related notices such bids or project close-out. All expenditures must be reviewed by the Dept. of Personnel Privatization Program unless the state agency has a written waiver approved by the Program. Payments for advertising services are 1099 reportable.   |

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|--------------------|--------------------|--------------------|--------------------|--------------------|---|---|
| 20                 | 25                 | 26                 | 261                | 2611               | Public Relations  | This code is used to record charges for marketing services and related materials that agencies may develop or use to create a favorable public opinion of itself, one of its programs or the state. All expenditures must be reviewed by the Dept. of Personnel Privatization Program unless the state agency has a written waiver approved by the Program. Payments for these services are 1099 reportable.  |
| 20                 | 25                 | 26                 | 261                | 2612               | Other Marketing Expenses                                      | This code is used charges for marketing related services that do not relate to either advertising or public relations. (Except for higher education institutions). All expenditures must be reviewed by the Dept. of Personnel Privatization Program unless the state agency has a written waiver approved by the Program. Payments are 1099 reportable.  |
| 20                 | 25                 | 26                 | 263                | 2630               | Communications Services from CITS - Network Services          | This code is used to record charges for communication services purchased from CITS - Network Services in the Department of Personnel (General Support Services). This code should not be used for the purchase of communications equipment such as telephones.  |
| 20                 | 25                 | 26                 | 263                | 2631               | Communications Services from Outside Sources                  | This code is used to record charges for communications services purchased from outside vendors. Some expenditures may need to be reviewed by the Dept. of Personnel Privatization Program unless the state agency has a written waiver approved by the Program. Examples include telephone local and long distance service and Internet service. This code should not be used for the purchase of communications equipment such as telephones. Payments for these services are 1099 reportable. |
| 20                 | 25                 | 26                 | 264                | 2640               | Data Processing - CITS Computer Services - Purchased Services | This code is used to record charges for the purchase of computer services from CITS - Computer Services in the Department of Personnel. No payments to outside vendors should be included in this account.  |

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| 20                 | 25                 | 26                 | 264                | 2641               | Data Processing- Other ADP Billings - Purchased Services | This code is used to record charges for the purchase of automated data processing services from outside vendors. This code is for purchased services and not to record the purchase of supplies or equipment. This code is not to be used for payments to employees. All expenditures must be reviewed the Dept. of Personnel Privatization Program unless the state agency has a written waiver approved by the Program. These services are 1099 reportable.  |
| 20                 | 25                 | 26                 | 266                | 2660               | Insurance, Other than Employee Benefits                  | This code is used to record charges for all purchased insurance services except those related to employee benefits. Examples include premiums for property or liability insurance and fidelity insurance such as employee performance bonds.   |
| 20                 | 25                 | 26                 | 268                | 2680               | Printing and Reproduction Services                       | This code is used to record charges for the purchase of printing and reproduction services including photocopying and film processing. It should not be used for supplies. This code is not to be used for payments to employees. All expenditures must be reviewed the Dept. of Personnel Privatization Program unless the state agency has a written waiver approved by the Program. These services are 1099 reportable.   |
| 20                 | 25                 | 26                 | 268                | 2681               | Photocopy Reimbursement                                  | This code is used to record charges for the reimburse employees for photocopying costs. This code is not 1099 reportable.  |
| 20                 | 25                 | 26                 | 269                | 2690               | Legal Services   | This code is used to record charges for the purchase of legal services from either the Department of Law or from outside vendors. The purchase of legal services from an outside vendor are 1099 reportable. This code should not be used to pay claimant attorney fees. See object code 4119.   |
| 20                 | 25                 | 26                 | 271                | 2710               | Purchased Services - Medical Services                    | This code is used to record charges for the purchase of medical services from health or medical care providers, but not medical supplies or equipment. Examples include physician, nurse, dental, mental, eye care, physical therapy, diagnostic and medical laboratory services. This code is not to be used for payments to state employees. This code should only be used if the related budget is in an operating or special purpose long bill line item. All expenditures must be reviewed by the Department of Personnel Privatization Program unless the state agency has a written waiver approved by the Program. These services are 1099 reportable. |

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| 20                 | 25                 | 26                 | 272                | 2720               | Inmate Pay                               | This code is used to record payments to inmates of the State of Colorado for work that they do for the state. Only those agencies who pay inmates directly for services should use this code.  |
| 20                 | 25                 | 26                 | 281                | 2810               | Other Purchased Services - Freight       | This code is used to record charges for the purchase of services related to transporting equipment or supplies between locations. This includes air and ground transportation but does not include postage. This service is not 1099 reportable.   |
| 20                 | 25                 | 26                 | 281                | 2820               | Other Purchased Services                 | This code is used to record charges for the purchase of services that can not be classified elsewhere (Except for higher education institutions). No supplies or equipment should be charged to this code. All expenditures must be reviewed the Dept. of Personnel Privatization Program unless the state agency has a written waiver approved by the Program. This code is not to be used for payments to state employees. These services are 1099 reportable. |
| 20                 | 25                 | 26                 | 281                | 2830               | Other Purchased Services - Office Moving | This code is used to record charges for purchasing services for office moves. It does not include supplies, equipment or things like painting or remodeling of an office. This code is not to be used for payments to state employees. All expenditures must be reviewed the Dept. of Personnel Privatization Program unless the state agency has a written waiver approved by the Program. These services are 1099 reportable.                                  |
| 20                 | 25                 | 26                 | 281                | 2831               | Other Purchased Services - Storage       | This code is used to record charges related to the use of storage facilities for things belonging to the state. This includes storage costs for archived materials. All expenditures must be reviewed the Dept. of Personnel Privatization Program unless the state agency has a written waiver approved by the Program. This service is not 1099 reportable.  |
| 20                 | 31                 | 31                 | 310                | 3110               | Other Supplies and Materials             | This code is used to record charges for the purchase of supplies and materials that cannot be classified elsewhere (except for higher education institutions). It should not be used for equipment.  |
| 20                 | 31                 | 31                 | 312                | 3112               | Automotive Supplies                      | This code is used to record charges for the purchase of automotive supplies and materials. This does not include gasoline charges for motor vehicles.  |



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|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------------------|--|
| 20                 | 31                 | 31                 | 314                | 3114               | Custodial and Laundry Supplies   | This code is used to record charges for the purchase of custodial and laundry supplies and materials. It should not be used for the purchase of custodial or laundry services from outside vendors.  |
| 20                 | 31                 | 31                 | 315                | 3115               | Data Processing Supplies         | This code is used to record charges for the purchase of data processing supplies and materials such as paper, disks, printer cartridges. It should not be used for the purchase of data processing services or equipment.  |
| 20                 | 31                 | 31                 | 316                | 3116               | Purchased Software               | This code is used to record charges for the purchase of software. It should not be used for the purchase of computer related services, equipment or supplies.  |
| 20                 | 31                 | 31                 | 317                | 3117               | Educational Supplies             | This code is used to record charges for the purchase of educational materials and supplies. It should not be used for the purchase of books, equipment or education related services.  |
| 20                 | 31                 | 31                 | 318                | 3118               | Food and Food Service Supplies   | This code is used to record charges for the purchase of food and food service materials and supplies. It should not be used for purchased food services or for equipment.  |
| 20                 | 31                 | 31                 | 319                | 3119               | Medical Laboratory and Supplies  | This codes is used to record charges for the purchase of consumable supplies used in conjunction with medical testing or treatment of individuals or animals. Examples include bandages, antiseptics, crutches, nursing supplies and other non-capitalized medical equipment. It should not be used for the purchase of medical services or pharmaceuticals. |
| 20                 | 31                 | 31                 | 320                | 3120               | Books/Periodicals/ Subscriptions | This codes is used to record charges for the purchase of books, magazines and subscriptions should be charged to this account. Consideration should be given to capitalizing the costs of books and magazines if the purchase meets the capitalization criteria.   |
| 20                 | 31                 | 31                 | 322                | 3122               | Photographic Supplies            | This code is used to record charges for the purchase of photographic supplies such as film, flashbulbs and film processing chemicals. Photographic supplies do not include supplies for photocopying.  |
| 20                 | 31                 | 31                 | 323                | 3123               | Postage                          | This code is used to record charges for postage. United Parcel Service (UPS) and Federal Express (Fed-Ex) charges are included in this object code.  |

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| 20                 | 31                 | 31                 | 324                | 3124               | Printing/Copy Supplies                   | This code is used to record charges for the purchase of printing and copy supplies and materials such as paper and toner.  |
| 20                 | 31                 | 31                 | 327                | 3127               | Road Maintenance                         | This code is used to record charges for the purchase of road maintenance materials such as sand and gravel and not for other maintenance materials or supplies.  |
| 20                 | 31                 | 31                 | 328                | 3128               | Non-capitalized Equipment                | This code is used to record the cost of all equipment that does not meet the current capitalization requirements. State Fiscal Rule 1-10 has the definition of what equipment should be capitalized. An agency may have a policy for capitalizing equipment at a lesser dollar value than the Fiscal Rules.                    |
| 20                 | 31                 | 31                 | 319                | 3129               | Pharmaceuticals                          | This code is used to record charges for the purchase of all drugs and vaccines purchased for the treatment or prevention of disease in individuals or animals.   |
| 20                 | 31                 | 31                 | 319                | 3130               | Non-medical Laboratory and Supplies      | This code is used to record charges for the purchase of non-medical laboratory and supplies such as test tubes, slides and chemicals.  |
| 20                 | 31                 | 31                 | 316                | 3216               | Leased Software                          | This codes is used to record charges for leased software. Purchases of software or related ADP equipment or supplies should not be charged to this account.  |
| 20                 | 41                 | 41                 | 410                | 4100               | Other Operating Expenses                 | This is a miscellaneous code for any operating expense that cannot be classified elsewhere (Except for higher education institutions). It should only be used when no other appropriate account is available.  |
| 20                 | 41                 | 41                 | 411                | 4111               | Prizes and Awards                        | This code is used to record payments for prizes and awards, except for such payments made to state employees (See codes 1340 and 1350). Examples include lottery promotional prizes and state fair premiums.   |
| 20                 | 41                 | 41                 | 411                | 4112               | Actual Damages - Physical Injury/Illness | This code is used for payments related to non-punitive actual damages attributable to physical injury or illness such as worker's compensation claims. This code should not be used to record punitive damages, emotional distress or pain and suffering caused by a physical injury or illness. This code is 1099 reportable. |
| 20                 | 41                 | 41                 | 411                | 4113               | Actual Damages - Property                | This code is used to record payments made for damages to a claimants property. These payments are not 1099 reportable.   |

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| 20                 | 41                 | 41                 | 444                | 4114               | Punitive Damages -<br>Physical Injury/Illness | This code is used for payments made as punishment for willful, malicious, or fraudulent behavior related to a physical injury or illness that are in addition to the actual damages incurred by the claimant. Payments charged to this code are 1099 reportable.   |
| 20                 | 41                 | 41                 | 411                | 4117               | Reportable Claims<br>against State            | This account is used for payments made to claimants for things such as employment compromise agreements, lost profit claims, or emotional distress that are not reportable as wages or back pay. Amounts charged to this code should be charged against a special purpose or operating expense long bill line item.        |
| 20                 | 41                 | 41                 | 411                | 4118               | Gross Proceeds to Attorneys                   | Used to record payments for gross proceeds paid to an attorney or law firm originating from a claim against the state when it is not known how much of the payment represents attorney fees and regardless of whether the attorney is the exclusive payee. Payments charged to this code are 1099 reportable.              |
| 20                 | 41                 | 41                 | 411                | 4119               | Claimant Attorney Fees                        | This code is used to record payments made to a claimant's attorney or law firm for legal representation on a claim against the state. If the payment represents more than just the legal fees, code 4118 should be used. Payments charged to this code are 1099 reportable.  |
| 20                 | 41                 | 41                 | 414                | 4140               | Dues and Memberships                          | This code is used to record charges related to dues or memberships. These should generally be paid on behalf of the state or for an individual who is representing the state.  |
| 20                 | 41                 | 41                 | 418                | 4180               | Official Functions                            | This code is used to record charges for official functions. In Fiscal Rule 2-7 there is a definition of what is appropriately charged to official functions. Training is not an official function.   |
| 20                 | 41                 | 41                 | 418                | 4181               | Customer Workshops                            | This code is use to record the costs associated with developing and conducting in-house training workshops attended primarily by external customers or other non-employees of the agency.  |
| 20                 | 41                 | 41                 | 422                | 4220               | Registration Fees                             | This code is used to record charges for fees and materials to attend conferences, seminars, or other employee training related courses conducted by the state agency that are not reportable on the employees W-2. Employee travel costs associated with training should be charged to the appropriate travel object code. |

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| 20                 | 41                 | 41                 | 422                | 4221               | Other Educational -<br>W-2 Reportable                 | This code is used for charges related to employee training or other employee education courses, other than tuition to attend a higher education institution, that must be reported on an employee's W-2.  |
| 30                 | 50                 | 25                 |                    |                    | Travel  | These codes are used to record expenditures on behalf of, or reimbursements made to, state employees and non-state employees in travel status. Includes costs for common carrier, state-owned aircraft or vehicle charges, per diems and personal vehicle use mileage reimbursements. Non state-owned vehicle charges by employees in travel status should be charged to object code 2254.                    |
| 50                 | 57                 | 58                 | 588                | 5881               | Distributions to<br>Non-governmental<br>Organizations | This code is used to record payments to organizations, not individuals or employees, that are not governmental in nature. These payments are not for the purchase of services or goods, and are not for grants. These are payments for which the state does not receive commensurate value for the amount paid. This could include donations, support required by statute, or other miscellaneous payments.   |
| 50                 | 57                 | 58                 | 589                | 5891               | Distributions to Individuals                          | This code is used to record payments to individuals that are of a taxable nature and will generate a 1099. These payments are not for the purchase of a good or service, or for a grant. This payment may be to an employee if the payment is not a reimbursement or a personnel cost. This is essentially a miscellaneous expenditure code.  |
| 50                 | 57                 | 58                 | 589                | 5892               | Student Financial Aid                                 | This code is used by institutions of higher education to record the distribution of student financial aid to students. These distributions are based on an award to the student from an official student aid program. This may include both need-based and non-need-based programs. This code should not be used for employee tuition assistance payments. Payments using this code will not generate a 1099. |
| 50                 | 57                 | 58                 | 589                | 5893               | Unclaimed Property<br>Escheats Payments               | This code is used to record distributions from the State Treasurer's unclaimed property program. These represent the return of an asset to its rightful owner. Use by any agency other than the state treasury is most likely not appropriate.  |

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|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------------------------|---|
| 50                 | 57                 | 58                 | 589                | 5894               | Non-Taxable Payments to Individuals | This code is used to record payments to individuals that are not of a taxable nature and use of this code will not generate a 1099. These payments are not for the purchase of a good or service, or for a grant. This payment may be to an employee that is not a reimbursement or a personnel cost. This is essentially a miscellaneous non-taxable expenditure code.   |
| 50                 | 57                 | 58                 | 589                | 5895               | Unemployment Benefits               | This code is used by the Department of Labor and Employment to record the distribution of unemployment benefits to eligible individuals. These distributions are based on determined need and are a benefit program. Payments using this code will not generate a 1099. Use of this code by agencies other than Labor and Employment is most likely not appropriate.  |
| 50                 | 57                 | 59                 | 599                | 5991               | Refunds to Other State Agencies     | This code is used to record a refund of revenue to another state agency when the refund is related to revenue earned in a previous fiscal year. These are not related to a tax revenue activity. This payment may or may not be appropriated. Refunds of revenue earned in the current year should be offset against the appropriate revenue source code.   |
| 50                 | 57                 | 59                 | 599                | 5992               | Refunds to Nongov Organizations     | This code is used to record a refund of revenue to a party that is not either a state agency or an individual (i.e., another government or a business) when the refund is related to revenue earned in a previous fiscal year. These are not related to a tax revenue activity. This payment may or may not be appropriated. Refunds of revenue earned in the current fiscal year should be offset against the appropriate revenue source code. |
| 50                 | 57                 | 59                 | 599                | 5993               | Refunds to Individuals              | This code is used to record a refund of revenue to an individual when the refund is related to revenue earned in a previous fiscal year. These are not related to a tax revenue activity. This payment may or may not be appropriated. Refunds of revenue earned in the current fiscal year should be offset against the appropriate revenue source code.   |
| 60                 | 64                 | 65                 | 231                | 2310               | Purchased Construction Services     | This code is to be used to record the costs of a contract related to construction activity. All expenditures must be reviewed by the Dept. of Personnel Privatization Program unless the state agency has a written waiver approved by the Program. Payments for these services are 1099 reportable.  |
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| 60 | 64 | 65 | 231 | 2311 | Construction Contractor Services         | This code is a subset of object code 2310 and can be used by an agency if additional detailed information for the types of services charged to 2310 is needed. |
| 60 | 64 | 65 | 231 | 2312 | Construction Consultant Services         | This code is subset of object code 2310 and can be used by an agency if additional detailed information for the types of services charged to 2310 is needed.   |
| 70 | 71 | 72 | 72  | 7410 | Intradepartment Residual Equity Transfer | This code is used to record permanent transfer of fund equity between funds within a department. Typically used to close a fund.                               |
| 70 | 71 | 72 | 730 | 7420 | Interdepartment Residual Equity Transfer | This code is used to record permanent transfer of fund equity between departments and or funds. Typically used to close a fund.                                |